

**ARTICLE 2****Obligations to Obtain and Exchange Information  
with Respect to Reportable Accounts**

1. Subject to the provisions of Article 3 of this Agreement, each Party shall obtain the information specified in paragraph 2 of this Article with respect to all Reportable Accounts and shall annually exchange this information with the other Party on an automatic basis pursuant to the provisions of Article XXVII of the Convention.
2. The information to be obtained and exchanged is:
  - a) In the case of Canada with respect to each U.S. Reportable Account of each Reporting Canadian Financial Institution:
    - (1) the name, address, and U.S. TIN of each Specified U.S. Person that is an Account Holder of such account and, in the case of a Non-U.S. Entity that, after application of the due diligence procedures set forth in Annex I, is identified as having one or more Controlling Persons that is a Specified U.S. Person, the name, address, and U.S. TIN (if any) of such Entity and each such Specified U.S. Person;
    - (2) the account number (or functional equivalent in the absence of an account number);
    - (3) the name and identifying number of the Reporting Canadian Financial Institution;
    - (4) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year, immediately before closure;
    - (5) in the case of any Custodial Account:
      - (A) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year or other appropriate reporting period; and
      - (B) the total gross proceeds from the sale or redemption of property paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Canadian Financial Institution acted as a custodian, broker, nominee, or otherwise as an agent for the Account Holder;